

2012 Louisiana Nonrefundable Child Care Credit Worksheet (For use with Form IT-540)												
1	Enter Federal Child Care Credit from Federal Form 1040, Line 48 or Federal Form 1040A, Line 29.	1		.00								
1A	<p>Enter the applicable percentage from the chart shown below.</p> <table border="1"> <thead> <tr> <th>Federal Adjusted Gross Income</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>\$25,001 – \$35,000</td> <td>30% (.30)</td> </tr> <tr> <td>\$35,001 – \$60,000</td> <td>10% (.10)</td> </tr> <tr> <td>over \$60,000</td> <td>10% (.10)</td> </tr> </tbody> </table>	Federal Adjusted Gross Income	Percentage	\$25,001 – \$35,000	30% (.30)	\$35,001 – \$60,000	10% (.10)	over \$60,000	10% (.10)	1A	X . _____	
Federal Adjusted Gross Income	Percentage											
\$25,001 – \$35,000	30% (.30)											
\$35,001 – \$60,000	10% (.10)											
over \$60,000	10% (.10)											
2	Multiply your Federal Child Care Credit shown on Line 1 by the percentage shown on Line 1A. If your Federal Adjusted Gross Income is less than or equal to \$60,000, this is your available Nonrefundable Child Care Credit for 2012. Go to Line 3.	2		.00								
2A	Important! If your Federal Adjusted Gross Income is greater than \$60,000 , the amount on Line 2 is limited to the LESSER of \$25.00, or 10 percent of the federal credit. If Line 2 is greater than \$25.00, enter \$25 here. This is your available Nonrefundable Child Care Credit for 2012.	2A		.00								
3	Enter the amount of Louisiana income tax from Form IT-540, Line 11.	3		.00								
4	Add the amounts of Nonrefundable credits from Form IT-540, Lines 13 and 14.	4		.00								
5	Subtract Line 4 from Line 3.	5		.00								
6	If Line 5 is less than or equal to zero, your entire Child Care Credit for 2012 (Line 2 or 2A, above) will be carried forward to 2013. Also, any available carryforward from 2008 through 2011 will be carried forward to 2013. If Line 5 above is less than or equal to zero, enter zero "0" on Form IT-540, Lines 12B and 12C. Stop here; you are finished with the worksheet.	6										
Use Lines 7 through 10 to determine the amount of Nonrefundable Child Care Credit Carryforward from 2008 through 2011 utilized for 2012.												
7	If Line 5 above is greater than zero, enter the amount from Line 5.	7		.00								
8	Enter the amount of any Child Care Credit Carryforward from 2008 through 2011.	8		.00								
9	Subtract Line 8 from Line 7.	9		.00								
10	If Line 9 is less than or equal to zero, the amount of Child Care Credit Carryforward used for 2012 is equal to Line 7 above. Enter the amount from Line 7 above on Form IT-540, Line 12C. If Line 9 is less than zero, subtract Line 7 from Line 8 and enter the result here. This amount is your unused Child Care Credit Carryforward from 2008 through 2011 that can be carried forward to 2013. Also, your entire Child Care Credit for 2012 (Line 2 or 2A above) will be carried forward to 2013. Stop here; you are finished with the worksheet.	10		.00								
Use Lines 11 through 15 to determine the amount of Child Care Credit Carryforward utilized from 2008 through 2011 plus any amount of your 2012 Child Care Credit.												
11	If Line 9 above is greater than zero, enter the amount of carryforward shown on Line 8 above on Form IT-540, Line 12C.	11										
12	If Line 9 above is greater than zero, enter the amount from Line 9.	12		.00								
13	Enter the amount of your 2012 Child Care Credit (Line 2 or Line 2A, above).	13		.00								
14	Subtract Line 13 from Line 12.	14		.00								
15	If Line 14 is greater than or equal to zero, your entire Child Care Credit for 2012 (Line 2 or 2A above) has been utilized. Enter the amount from Line 13 above on Form IT-540, Line 12B. Stop here; you are finished with the worksheet.	15										
Use Line 16 to determine what amount of your 2012 Child Care Credit you can claim.												
16	If Line 14 above is less than zero, the amount on Line 12 above is the amount of your 2012 Child Care Credit. Enter the amount from Line 12 above on Form IT-540, Line 12B.	16										
Use Line 17 to determine the amount of your 2012 Child Care Credit to be carried forward to 2013.												
17	If Line 14 above is less than zero, subtract Line 12 from Line 13 to compute your Child Care Carryforward to 2013. Enter the result here and keep this amount for your records.	17		.00								

2012 Louisiana Nonrefundable School Readiness Credit Worksheet (For use with Form IT-540)

R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income GREATER THAN \$25,000, must have claimed a Louisiana Nonrefundable Child Care Credit, and must have incurred child care expenses for a qualified dependent under age six who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Quality Rating, and the rating award date.

1	Enter the amount of 2012 Louisiana Nonrefundable Child Care Credit found on the Louisiana Nonrefundable Child Care Credit Worksheet on either Line 2 or Line 2A.	1		.00
2	<p>Using the star rating of the child care facility that your qualified dependent attended during 2012, shown on Form R-10614, enter the number of your qualified dependents under age six who attended a:</p> <p>Five Star Facility _____ and multiply the number by 2.0 (i) _____ . _____</p> <p>Four Star Facility _____ and multiply the number by 1.5 (ii) _____ . _____</p> <p>Three Star Facility _____ and multiply the number by 1.0 (iii) _____ . _____</p> <p>Two Star Facility _____ and multiply the number by .50 (iv) _____ . _____</p> <p>On Form IT-540, Line 12D enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown above for the associated star rated facility.</p>			
3	Add lines (i) through (iv). Be sure to include the decimal.	3	X _____ . _____	
4	Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar. This is your available Nonrefundable School Readiness Credit for 2012.	4		.00
5	Enter the amount from Form IT-540, Line 11.	5		.00
6	Add the amounts of Nonrefundable credits from Form IT-540, Lines 12B, 12C, 13, and 14.	6		.00
7	Subtract Line 6 from Line 5.	7		.00
8	If Line 7 is less than or equal to zero, your entire School Readiness Credit for 2012 (Line 4) will be carried forward to 2013. Also, any available carryforward from 2008 through 2011 will be carried forward to 2013. If Line 7 above is less than or equal to zero, enter zero "0" on Form IT-540, Line 12D and 12E. Stop here; you are finished with the worksheet.			
Use Lines 9 through 12 to determine the amount of Nonrefundable School Readiness Credit Carryforward from 2008 through 2011 utilized for 2012.				
9	If Line 7 above is greater than zero, enter the amount from Line 7.	9		.00
10	Enter the amount of any School Readiness Credit Carryforward from 2008 through 2011.	10		.00
11	Subtract Line 10 from Line 9.	11		.00
12	If Line 11 is less than or equal to zero, the amount of School Readiness Credit Carryforward used for 2012 is equal to Line 9. Enter the amount from Line 9 on Form IT-540, Line 12E. If Line 11 is less than zero, subtract Line 9 from Line 10 and enter the result here. This amount is your unused School Readiness Credit Carryforward from 2008 through 2011 that can be carried forward to 2013. Also, your entire School Readiness Credit for 2012 (Line 4) will be carried forward to 2013. Stop here; you are finished with the worksheet.	12		.00
Use Lines 13 through 17 to determine the amount of School Readiness Credit Carryforward utilized from 2008 through 2011 plus any amount of your 2012 School Readiness Credit.				
13	If Line 11 above is greater than zero, enter the amount of carryforward shown on Line 10 above on Form IT-540, Line 12E.			
14	If Line 11 is greater than zero, enter the amount from Line 11.	14		.00
15	Enter the amount of your 2012 School Readiness Credit (Line 4 above).	15		.00
16	Subtract Line 15 from Line 14.	16		.00
17	If Line 16 is greater than or equal to zero, your entire School Readiness Credit for 2012 (Line 4) has been utilized. Enter the amount from Line 15 on Form IT-540, Line 12D. Stop here; you are finished with the worksheet.			
Use Line 18 to determine what amount of your 2012 School Readiness Credit you can claim.				
18	If Line 16 is less than zero, the amount on Line 14 is the amount of your 2012 School Readiness Credit. Enter the amount from Line 14 above on Form IT-540, Line 12D.			
Use Line 19 to determine the amount of your 2012 School Readiness Credit to be carried forward to 2013.				
19	If Line 16 is less than zero, subtract Line 14 from 15 to compute your School Readiness Carryforward to 2013. Enter the result here and keep this amount for your records.	19		.00

2012 Louisiana Refundable Child Care Credit Worksheet (For use with Form IT-540)

Your Name	Social Security Number
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Your Federal Adjusted Gross Income must be \$25,000 or less in order to complete this form. See instructions on page 31.

- 1. Care Provider Information Schedule** – Complete columns A through D for each person or organization that provided care to your child. You may use Federal Form W-10, supplied by your provider, to obtain the information. If your care provider does not provide a Federal Form W-10, complete those parts of the Care Provider Information Schedule for which you have the information. You must follow the same rules of “Due Diligence” as the IRS requires if you do not have all of the care provider information. See IRS 2012 Publication 503 for information on “Due Diligence.” If additional lines are required for Lines 1 or 2, attach a schedule. **Falsification of any information provided on this form constitutes fraud and can result in criminal penalties.**

Care Provider Information Schedule

A	B	C	D
Care provider's name	Address (number, street, apartment number, city, state, and ZIP)	Identifying number (SSN or EIN)	Amount paid (See instructions.)
			.00
			.00
			.00
			.00
			.00

- 2.** For each child under age 13, enter their name in column E, their Social Security Number in column F, and the amount of Qualified Expenses you incurred and paid in 2012 in column G. See the definitions on page 31 for information on Qualified Expenses.

E	F	G
Qualifying person's name First Last	Qualifying person's Social Security Number	Qualified expenses you incurred and paid in 2012 for the person listed in column (E)
		.00
		.00
		.00
		.00
		.00

3	Add the amounts in column G, Line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. Enter this amount here and on Form IT-540, Line 19A.	3		.00																											
4	Enter your earned income. See the definitions on page 31.	4		.00																											
5	If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see IRS Publication 503). All other filing statuses, enter the amount from Line 4.	5		.00																											
6	Enter the smallest of Lines 3, 4, or 5. Enter this amount on Form IT-540, Line 19B.	6		.00																											
7	Enter your Federal Adjusted Gross Income from Form IT-540, Line 7, or Schedule E, Line 1 if filed.	7		.00																											
8	<div>Enter on Line 8 the decimal amount shown below that applies to the amount on Line 7.</div> <table style="width:100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">If Line 7 is:</th> <th style="text-align: left;">over</th> <th style="text-align: left;">but not over</th> <th style="text-align: left;">decimal amount</th> </tr> <tr> <td></td> <td>\$0</td> <td>\$15,000</td> <td align="right">.35</td> </tr> <tr> <td></td> <td>\$15,000</td> <td>\$17,000</td> <td align="right">.34</td> </tr> <tr> <td></td> <td>\$17,000</td> <td>\$19,000</td> <td align="right">.33</td> </tr> <tr> <td></td> <td>\$19,000</td> <td>\$21,000</td> <td align="right">.32</td> </tr> <tr> <td></td> <td>\$21,000</td> <td>\$23,000</td> <td align="right">.31</td> </tr> <tr> <td></td> <td>\$23,000</td> <td>\$25,000</td> <td align="right">.30</td> </tr> </table>	If Line 7 is:	over	but not over	decimal amount		\$0	\$15,000	.35		\$15,000	\$17,000	.34		\$17,000	\$19,000	.33		\$19,000	\$21,000	.32		\$21,000	\$23,000	.31		\$23,000	\$25,000	.30	8	X . _____
If Line 7 is:	over	but not over	decimal amount																												
	\$0	\$15,000	.35																												
	\$15,000	\$17,000	.34																												
	\$17,000	\$19,000	.33																												
	\$19,000	\$21,000	.32																												
	\$21,000	\$23,000	.31																												
	\$23,000	\$25,000	.30																												
9	Multiply Line 6 by the decimal amount on Line 8.	9		.00																											
10	Multiply Line 9 by 50 percent and enter this amount on Line 11.	10	X .50																												
11	Enter this amount on Form IT-540, Line 19.	11		.00																											



2012 Louisiana Refundable School Readiness Credit Worksheet *(For use with Form IT-540)*

Your Name	Social Security Number
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R.S. 47:6104 provides a School Readiness Credit in addition to the credit for child care expenses as provided under R.S. 47:297.4. To qualify for this credit, the taxpayer must have Federal Adjusted Gross Income of \$25,000 or less and must have incurred child care expenses for a **qualified dependent under age six** who attended a child care facility that is participating in the Quality Start Rating program administered by the Louisiana Department of Children and Family Services. The qualifying child care facility must have provided the taxpayer with Form R-10614 which verifies the facility's name, the state license number, the LA Revenue Account number, the Star Rating, and the rating award date.

Complete this worksheet only if you claimed a Louisiana Refundable Child Care Credit on Form IT 540, Line 19.

1. Enter the amount of 2012 Louisiana Refundable Child Care Credit on the Louisiana Refundable Child Care Credit Worksheet, page 35, Line 11 1 **.00**

Using the Star Rating of the child care facility that your qualified dependent attended during 2012, shown on Form R-10614, determine the applicable percentage for the School Readiness Credit from the chart shown below:

A	Quality Rating	B	Percentages for Star Rating
	Five Star		200% (2.0)
	Four Star		150% (1.5)
	Three Star		100% (1.0)
	Two Star		50% (.50)
	One Star		0% (.00)

2. Enter the number of your qualified dependents **under age six** who attended a:

Five Star Facility	<u> </u>	and multiply the number by 2.0 (i)	<u> </u>	<u> </u>
Four Star Facility	<u> </u>	and multiply the number by 1.5 (ii)	<u> </u>	<u> </u>
Three Star Facility	<u> </u>	and multiply the number by 1.0 (iii)	<u> </u>	<u> </u>
Two Star Facility	<u> </u>	and multiply the number by .50 (iv)	<u> </u>	<u> </u>

3. Add lines (i) through (iv) and enter the result. Be sure to include the decimal. 3

4. Multiply Line 1 by the total on Line 3. If the number results in a decimal, round to the nearest dollar and enter the result here and on Form IT-540, Line 20. 4 **.00**

On Form IT-540, Line 20 enter in the boxes designated for 5, 4, 3, or 2 the number of your qualified dependents as shown on Line 2 above for the associated star rated facility.

2012 Louisiana Earned Income Credit Worksheet

R.S. 47:297.8 allows a refundable credit for resident individuals who claimed and received a Federal Earned Income Credit (EIC). The Federal EIC is available for certain individuals who work, have a valid Social Security Number, and have a qualifying child, or are between ages 25 and 64. These individuals cannot be a qualifying child or dependent of another person.

Complete only if you claimed a Federal Earned Income Credit (EIC)

1. Federal Earned Income Credit – Enter the amount from Federal Form 1040EZ, Line 8a, OR Federal Form 1040A, Line 38a , OR Federal Form 1040, Line 64a. 1 **.00**
2. Multiply Line 1 above by 3.5 percent, round to the nearest dollar, and enter the result on Line 3. 2 **X .035**
3. Enter this amount on Form IT-540, Line 21 3 **.00**

